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THE macdonald Journal

FEBRUARY 1978

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In This Issue

Cover: Between the storms, winter can be a peaceful, tranquil time. Photo by Hazel M. Clarke

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Journal Jottings

One dose of advice is good for you, shouldn't two be even better? We hope so, particularly when the subject matter is far from popular; but let's face it, if we can't escape death and taxes, when we should at least deal with them to our own and our family's best advantage. Peter Appleton of the Department of Agricultural Economics is concerned that farmers, in many cases, are paying too much income tax, either because they are unaware of legal loopholes or because they are receiving bad advice. Make sure you read his article carefully before filing your returns — he hasn't answered all the questions you may have but if he has made you question some of the areas in which you may have been

over-paying, then I know he will be pleased.

Although Eric Purdie has been teaching a popular evening course at Macdonald College on "Taxation for Part-time Farmers" for many years and I know several people who have taken his course, I had not met him until the recent annual meeting of the Quebec Farmers' Association. Chatting with at the reception, he told me that the first question he asks anyone who seeks his help is, "have you made a will?". Should the answer be "no" and, unfortunately, it often is, then he continues, "first you make a will, then I'll do your taxes." He is also concerned about those who, because they have no payments to make, do not file a tax return. Don't put off reading

his short, caustic piece and don't put off following his advice.

If plant scientists start research on a new cereal crop variety this year, the farmer may use that variety in 1990. Professor Klinck of the Department of Plant Science discusses this 12-year search; he also lists recommended varieties for this year. This article, placed between the other two, may be "the sugar that makes the medicine go down."

Hazel M. Clarke

The Quebec Young Farmers' Provincial Federation is a voluntary movement of anglo-phone youth clubs in rural Quebec. The clubs are concentrated in areas such as the Chateauguay Valley, Eastern Townships and Pontiac region where there are significant numbers of English-speaking farmers. The movement was initiated by people associated with the Extension Department at Macdonald College and the association has continued its close relationship with the institution. Its basic strength and vitality, however, comes from its members who have a chance to get together at club meetings to discuss and plan activities related to their common interests.

The QYF has experienced periods where interest in the program started to dwindle. Tremendous efforts were made by a few determined individuals to evaluate and revitalize the organization so that it would continue to appeal to the young rural people. In 1975 the development of the field-man program made possible by the financial assistance of the Secretary of State was mainly responsible for widening the scope and activities of the organization. The field-man is available

to the clubs in his area to assist them in the preparation of their program. By coordinating the clubs, a more diversified and relevant program was made available which caught the interest of an increasing number of rural youth. It was through this program that contacts were initiated with the francophone rural youth organizations and joint participation became a component of some events. The benefits of this interaction are becoming evident in the regional or provincial programs such as the annual Calf Rally where both French and English-speaking people from all over the province compete in a friendly and sportsmanship environment.

The QYF is evolving into one of the most important rural youth organizations in Quebec. Its program provides the young people with an opportunity to become involved in community affairs. The benefactor of this participation is the young person who has a chance to participate as a leader or a member in a program. It is often through the participation in such organizations

that young rural people can prove their initiative and imagination which enhances the development of their personalities. The interest in rural life and their community is thus being intensified in a period of development where they can choose their future profession on better grounds. Their early involvement in rural organizations will also enable them to play a more significant role in the future in the professional farmers' associations of this province. The knowledge and experience acquired at their young age will build their self-confidence to face problems and provide leadership in other areas in agriculture and their community.

We can all be very proud of the achievements of these young people. The parental support and encouragement continues to be of utmost importance in the development of this association. These people are the future citizens of our communities.

Are You Paying Too Much?

P.L. Appleton,
Department of Agricultural
Economics

(Part I)

Do you realize that one of the major costs of farming is the payment of income tax? While the farmer looks around and bargains for the best price for fertilizer, feed, and other items of cost, how often does he "look around and bargain" for the best income tax rate? In 1973 a survey of eastern Ontario discovered that over 45 per cent of farmers who paid income tax failed to take advantage of all opportunities allowed by the law, resulting in overpayments in that year of from \$3.00 to \$3,500. How long does it take you to earn \$3,500?

Income tax is probably the most, most hated, feared, and misunderstood part of government involvement in our lives. As the old adage goes — there are only two things certain in life: Death and Taxes." But like death the normal human reaction is to ignore it hoping it will go away. Unfortunately, neither illness and unlike death, which happens only once, income tax occurs yearly. Yet we still attempt to ignore them. Often we lessen the pain by shifting the responsibility onto: not a funeral director but a personal tax collector — the accountant or lawyer. Why is it that in dealing with death we insist on providing some direction to the funeral director, but with our tax director we give few directions? In both cases we assume the man is a professional in his field. The same survey in eastern Ontario in 1973 showed that of

the incorrect farm tax returns over 75 per cent were prepared by "professionals" and a survey of those same professionals showed that over 60 per cent were misinformed on the law as applied to specific farm tax problems.

I do not mean to imply that every farmer pays too much taxes, that every farmer is unknowledgeable about income tax and his farm, nor do I mean to imply that all farm tax advisers are incompetent in their job. What I do mean is that income tax and farm taxes specifically are an important area of managing the farm which is all too often shunted over to someone else to worry about and handle. Certainly the law is difficult, certainly it is confusing, but so too is the production of grain and vegetables or cattle, and I don't see too many farmers abdicating control of this important aspect of farming. Why? Because the farmer has a personal stake in the production of a good crop — it is his time, his money, his life. Who will work as hard for it? Is this not the same with income tax, too? How many hours will it take to produce a large enough crop to allow you to pay out an unnecessary \$3,500 yearly? Do you not have something better to do with your time and money?

I do not advocate that each and every farmer become an expert in taxation nor do I advocate that each farmer do all his tax work himself. What I do believe is that each and every farmer paying income tax owes it to himself and his family to learn enough about taxation and how

it affects him so as to be able to work along with his accountant or lawyer to ensure that his advisor is aware of all relevant aspects of his operation. This will allow him to take advantage of all tax opportunities so that he may pay the least amount possible.

The first thing the farmer must realize is that, although confusing and complicated, income tax regulations as they apply to farmers are not necessarily difficult. What does confuse the issue is that since most farmers are not involved in partnerships or corporations but act as private businessmen, three sets of regulations apply to the farmer. Firstly, he is an individual and as such is affected by all income tax laws that affect all other individuals in Canada. Secondly, he is an operator of a business and as such is governed by business taxation laws, and thirdly, he is a farmer and hence is affected by specific farm income tax regulations. As if this is not enough, individuals, businessmen and farmers are also governed by provincial taxation regulations which are most prominent in the province of Quebec.

Confusing? YES. Difficult? Doesn't have to be!

What can the farmer do? First of all, he must be totally convinced that income tax is important enough to be concerned about. Only after understanding the importance of controlling

what the farmer learned to

control it. Such is the same with income tax. When the farmer recognizes the price he is paying due to his lack of knowledge about income tax, only then will he want to learn more. For the farmer who has controlled mastitis losses and now wants to control tax losses read on.

Part II — Some tips on farm income 1977 and planning for the future.

Personal Income Tax: These are the aspects of income tax that apply to all individuals in Canada, including farmers. In this area, the regulations are fairly clear and not too difficult but there are many regulations and often this can lead to confusion. The first step is to get to know the income tax form and the accompanying tax guide. For most farmers everything you will ever need to know about income taxes as they affect the individual is contained herein. But read carefully — even with these guides, millions of Canadians make errors on their forms. Unfortunately, year after year many errors are made in not claiming all eligible deductions and thus decreasing tax to be paid. Check carefully the following areas: (a) medical expenses and charitable donations — most taxpayers immediately accept the \$100 standard deduction. If you had larger medical payments, high charitable donations coupled with a low income, you may save money here. (b) make sure you claim for all education allowances, if you have a child attending a post secondary educational institution. Remember that tuition fees can only be claimed by the student but up to \$50 per month may be claimed by the parents for living expenses of the student and (c) don't

forget that farm organization membership fees are eligible deductions and treated as union or professional association fees.

There are other areas of errors, but they are so diverse that the best thing you can do is study the form and guide very closely and when in doubt ask your local tax office.

Business Income Tax: The law states that you as a businessman are eligible to deduct from income ALL EXPENSES INCURRED in the process of making or attempting to make INCOME. For some reason farmers do not like to use all their allowable expenses, often leaving out up to 30 per cent of their eligible expenses. However, all expenses must be real and the farmer must retain receipts for each expense incurred. Remember this next time you don't have the time to wait for a receipt, lose it, or throw it out. For each \$5-dollar purchase made if you neglect to save the receipt you are throwing away between \$1 and \$2, if you are an average farmer. Save all receipts and use them at tax time.

Some specific areas of neglect are:

(a) Failing to pay your children a real wage when they work on the farm — this increases your expenses and hence decreases your taxes while increasing your children's income and hence their taxes. But since the parent usually pays at a higher taxation rate than the child, this tends to increase net family income which is often the goal of the farm family.

(b) If you use a room of your house as a farm office, you are

entitled to deduct certain expenses as a cost of doing business. What of your reference material, stationery, and record books? How much do you spend a year on these? Your office furniture can be depreciated and capital cost allowance used as an expense. In addition, a reasonable amount of rent, heat, electricity, and telephone expenses may be allowed as business expenses. Are you using this deduction?

(c) Capital Cost Allowance can be claimed, as an expense of doing business, on all equipment and buildings necessary to the business. But in a year of low income or high expense or both it may be best not to depreciate your capital costs and keep the value high to be used in future years.

Here, too, there are many suggestions one could make but the best one is to remember clearly that you are allowed to deduct **all expenses**, not only some of them — and save all receipts.

Farm Tax Regulations

Specific aspects of tax law as they relate to farmers is covered in a special section of the Income Tax Act. Farmers are given special consideration in many different areas which provide the wise farm business manager many opportunities to decrease taxes.

Accounting System — Farming is one of the few businesses still able to use the cash system of accounting — it's cheaper because it's easier.

Method of Capital Cost Allowance — Since 1972 all new capital

Costs must be depreciated using the declining balance method. If you still have assets on the straight line method, do not change over but if buying a new piece of equipment, consider adding in the piece on the straight line method. It will save you capital recapture and hence taxes. On the declining balance method, as of 1972, if the piece is depreciated to a book value less than the sale price of the piece, taxes must be paid on the difference between depreciated value and selling price.

Investment Inventory Provision: If you are building up your investment herd and as a result have a negative or low net income, it may be of benefit to you to use this provision which allows for the sale (on paper only) of some of your cattle which on paper would appear as income and hence increase your negative or low income position. This might be of benefit if this year's income is unusually low and you expect it to increase next year. This ensures you do not lose the use of deductions you incurred but could not use this year.

Five Year Block Averaging: If over any five-year period your income has fluctuated somewhat, this method of income averaging may provide a significant tax saving by averaging your income and taxes over a five-year period.

Once again these are only a few specifics of farm tax regulations but awareness and use of these and others will undoubtedly save you time, trouble, and money.

The Future — Tax Planning

Getting serious about income tax for 1977 is really only the

first step. There are a number of things you can do to lessen your tax load this year, but there are many things you can do to lessen your tax load for next year and many years in the future. It is this tax planning that will save you the big money over the years. What can you do now to take advantage of all the tax regulations in the future?

Personal Future Planning: Consider carefully the future for yourself, your family, and the farm. There are many options open to you in tax estate planning but only some of them will be of benefit to the future as you want it. How long will you be farming; will your children continue the farm operation? These questions are all important for good planning.

Capital Gains Tax: As of 1972 taxes must be paid on 1/2 of all profit derived from the sales of capital assets. This includes your farm and equipment. As mentioned above there is a special provision for the tax free sale of your farm house. However, since 1972 a most important provision has been introduced — farm tax free roll over allowing for the postponement of capital gains taxes when a farm passes from one member of a family to another. However, tax calculation is only postponed until the farm is sold outside the farm family, this year or in 1999 — then taxes will be due on 1/2 of the capital gain from 1972 or date of purchase if later than 1972.

Farm Organization: If your net income is over \$16,000, consider incorporating the farm but "Be Careful". There are many advantages to incorporation, a

lower tax rate and an opportunity to hire and pay the farm wife and hence distribute personal income over two people resulting in a lower tax rate for the husband. But the tax free roll over of farming does not apply to corporations. Hence the necessity for thinking through your personal plans before taking any major steps.

Make a Will: Each year millions and millions of dollars are paid out in death and estate taxes across Canada because the dying person did not have a will. Remember death and taxes are the only sure things in this life. Plan ahead. Don't make your family pay for your mistakes.

Needless to say there are very many more areas that could be covered in this article, but my purpose is not to make you a tax expert but to make you aware! Remember — using income tax regulations to your benefit can be very rewarding in dollars. After working hard in the field 12 months a year, can you afford to give money away by paying unnecessarily high taxes in April?

Finally if you don't want to learn about taxes, feel you can't, or don't have the time, get a member of your family involved. If you are really concerned, get yourself a good tax advisor — he'll probably save you more than he'll cost you and his service is tax deductible. But DO NOT allow him to run the show. You are the boss, you are paying the bill. Ask questions, do not accept the fact that you must pay income tax — make him prove it to you before you write out the cheque.

GRAIN CROP VARIETIES FOR TODAY -- AND TOMORROW

by **Professor H.R. Klinck**
Department of Plant Science

Chances are that by 1990 the grain crop varieties that are being grown in Quebec today will be obsolete. Hopefully, they will be replaced by new varieties with higher yielding capabilities, improved grain quality, stronger straw, and better disease resistance. Such varieties are in the making now at Macdonald College, Laval University, the Agriculture Canada Research Station at Ste. Foy, and the Quebec Agricultural Research Centre at St. Hyacinthe. It is the plant breeders at these locations, assisted by plant pathologists, entomologists, and other plant research specialists there and at the experimental stations at La Pocatière, Lennoxville, and Normandin, who make up the Quebec Cereal Project Group.

Grain crop breeding — the development of new varieties of oats, barley, and wheat — is a group effort; it is much too large a task for any one person to achieve alone. Not only is it a large task, but also it extends over many years. Plans must be made now to begin the development of a variety for release in 1990 (see chart).

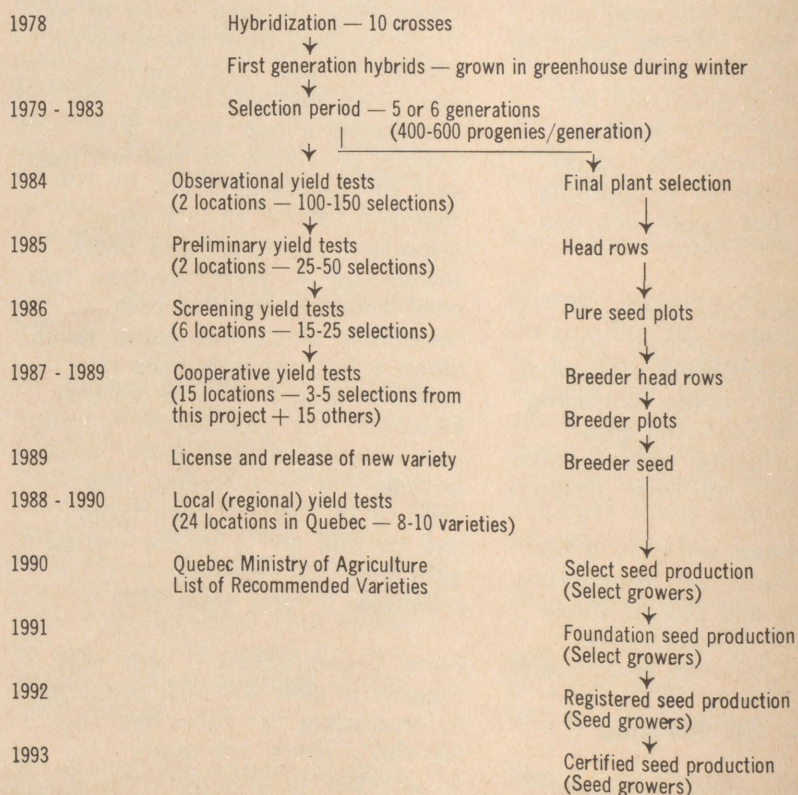
No variety exists that can not be improved, and a variety can only be improved by "genetic engineering". In developing a new variety, the starting point is to make crosses between two existing ones. One parental variety may carry genes for strong straw, for example, but be a poor yielder. The other parent may have genes that

provide a greater yield potential, but it may lodge badly. By crossing them it is possible to combine the two sets of favourable genes and obtain a variety having both high yielding potential and strong straw. However, other genes are present that control disease resistance, relative maturity, straw length, grain colour, quality factors, etc. — literally hundreds or thousands of them. Achieving the desired combination of all the favourable genes is an extremely rare occurrence. Hence the need for making a number of different

crosses. There is no guarantee that any of the crosses made in a given year will give rise to the desired new variety during the ensuing 12 years. So a "back-up" set must be made in the following year, giving rise to material at all stages of development at all times.

The record shows that during the past 25 years a new oat variety has originated from Macdonald College about every five years. Thus, the vast majority of the thousands of plant selections grown each year

DEVELOPMENT OF A NEW CEREAL CROP VARIETY — MACDONALD COLLEGE
(QUEBEC CEREAL PROJECT GROUP)





At the Preliminary test stage a further elimination takes place, again reducing the numbers by one-half for Screening tests. The testing sites are now expanded to six locations in Quebec for a wider sampling of environmental and soil conditions. Here a further screening takes place, and it is only the really superior selections that are placed in Cooperative yield tests at 15 sites across eastern Canada. In these tests the selections from the Quebec Cereal Project Group are pitted against those from Ontario, the Atlantic provinces, and elsewhere. If one survives and is still shown to be superior to existing varieties in one or more respects after three years of testing, it may then be licensed by the Canada Department of Agriculture and released for farm production. Additional testing at about 24 locations across the province of Quebec is required to determine the suitability of the new variety for production in one or more areas of the province. If it is well adapted, it is placed on the recommended list. It is now 1990!

Concurrent with the testing phase is a purification and seed build-up phase in preparation for ultimate release of the new variety. The selections are multiplied through seed plots and a head-row system which insures uniformity of the variety for height, maturity, etc. If the variety is to be licensed, a stock of Breeder seed is produced. The timing must be such that Breeder seed is available for release to Select seed growers in the year the license is

vere grown in vain while the search was on for that single superior line!

During the four or five year selection period the progenies of the crosses segregate into many plant types. It is during this period that selections of individual plants are made, bearing in mind the desirable characteristics. When segregation diminishes and selected plants begin to breed true, the best ones enter the yield testing phase.

The initial trials are Observational tests. The main oat and barley breeding work for Quebec is done at Macdonald College and

Ste. Foy, and these tests are conducted at Macdonald and La Pocatière. The wheat breeding program at St. Hyacinthe utilizes that station and Laval University for Observational wheat tests. Each selection comprises a plot of about 2.5 square meters, duplicated at each station. Check plots of standard varieties are included for direct comparison. Data are recorded on grain yield, lodging resistance, and other important agronomic characters. Many of the original selections are eliminated during the first year of testing because of low yield or other undesirable traits, leaving less than one-third of them for Preliminary tests the next year at the same locations.

granted, and within two or three years stocks of Certified seed become generally available.

Ways and means are constantly being sought to speed up the program. This can be achieved in part by winter multiplication in California or New Zealand, and this has become standard practice. However, as the six years of testing must be done in the Quebec environment, significant shortening of the variety development period is difficult.

VARIETIES RECOMMENDED FOR 1978

As new varieties are developed, tested, and released they are placed on the recommended list published by the Quebec Ministry of Agriculture, provided they are adapted to Quebec conditions. Varieties recommended here are not limited to those developed in Quebec, but may include good varieties developed in other parts of Canada or elsewhere. Tests in Quebec have shown some of them to be equally satisfactory for production in this province.

OATS

Stormont was released from Ottawa in 1965. It has short, strong straw but is less productive than the other recommended varieties. It is recommended for use only where severe lodging is likely to occur.

Alma, from Ste. Foy, was released in 1974. It is an early maturing, productive variety with short straw and yellow grain.

Garry is a medium early variety released from Winnipeg in 1953. It is still quite productive, but has a higher hull content on the grain than the other recommended varieties.

Yamaska originated at Macdonald College and was released in 1968. It is also medium early and produces grain with a relatively low hull content.

Dorval matures slightly later and should be sown before May 15 if grown in adaptation zones D, E, F or G. It also has good quality grain. Dorval was released from Macdonald College in 1964.

Scott is another medium late maturing variety released from Ottawa in 1972. It should be sown before May 15 if grown in zones D, E, F or G. Scott produces a yellow grain of medium good quality.

Roxton is a tall, late maturing variety, recommended for production only in zone A. It produces the lowest hull content grain of any variety recommended in Quebec. Roxton was developed at Macdonald College and released in 1943. Both Roxton and Dorval are useful for pasture and silage production as well as for grain, due to their leafy plants.

Several new oat varieties are currently being tested, including Laurent, to be released from Macdonald College in 1978, and Oxford, released from Guelph in 1976.

BARLEY

Bonanza was released from Brandon in 1970 as a type useful for both malting and feed.

Conquest, also a malting and feed barley from Brandon, was released in 1965.

Loyola originated at Macdonald College and was distributed in 1972. It is a feed type, unsuitable for malting. Loyola is susceptible to loose smut and seed should be treated with Vitaflo to control this disease.

Laurier is also a Macdonald College variety, released in 1975. It is also a feed barley. Unlike the other recommended varieties, Laurier has rough awns.

Other new barley varieties being tested include Bruce, from Guelph, released in 1977.

SPRING WHEAT

Neepawa was released from Winnipeg in 1969 as a bread wheat for western Canada. It is relatively early maturing and is reasonably productive in Quebec, producing grain suitable for feed.

Glenlea was developed by the University of Manitoba and distributed in 1972 as a utility wheat, suitable for feeding purposes. It is generally more productive than Neepawa and has much larger grain, but is more susceptible to ergot.

Opal was introduced from Germany in 1971 and is a very productive feed wheat. If grown in zones D, F or G it should be seeded before May 15, as it is later maturing than Glenlea or Neepawa.

Concorde is a late maturing feed variety recommended for zones A and B. It was released from St. Hyacinthe in 1976. Concorde has short straw and is very productive.

The new spring wheat variety, **Inton**, from Regina, and **AW 4**, a strain from Charlottetown, are currently being tested in Quebec.

MIXED GRAINS

Oats, barley, and spring wheat can be grown as mixtures, provided the varieties used are similar in maturity. Recommended mixtures are as follows:

Oats/Barley

Alma, **Garry** or **Yamaska** with **Loyola** or **Laurier**;
Stormont with **Bonanza** or **Conquest**.

Oats/Spring wheat

Alma, **Garry** or **Yamaska** with **Neepawa** or **Glenlea**;

Dorval or **Scott** with **Opal** or **Concorde**.

WINTER WHEAT

Genesee was released from Cornell University in 1952. It has only medium ability to survive our winter conditions, and therefore is limited to zone A.

Talbot is an Ottawa variety released in 1962. Being more winterhardy than Genesee, Talbot can be grown in zones A, B, C or E.

Yorkstar was also developed at Cornell University and released in 1968. Its winter survival characteristics are similar to those of Talbot, so it can be grown in the same zones.

All three varieties produce soft, white grains suitable for cake, pastry and biscuit flours as well as for feeding purposes.

A number of new varieties are being tested.

WINTER RYE

Cougar was developed by the University of Manitoba and released in 1967. It is a winterhardy, productive variety with short straw and good lodging resistance.

Horton was released from Macdonald College in 1939. It has long straw and is very winterhardy, but produces less grain than Cougar. Horton is particularly useful for the production of green manure.

These are the grain crop varieties recommended for 1978. It is likely that most of them will have disappeared by the year 1990 and will have been replaced by better ones. This depends, however, on the continuation of active cereal breeding programs. The creation of a new variety is a long term proposition, and we must begin now in order to have better varieties available for Quebec farmers in the 1990s.

Thoughtless People

by Eric J. Purdie*

Someone is reading this article who has never made a will. Someone is reading this article who has never made an income tax return. Both have several benefits, but possibly you have never taken time to look into them. Take a **will**, for instance. The making of a will is a simple, inexpensive undertaking, yet there are men and women who neglect to make a will, convincing themselves that there is no urgency. In other words, saying to themselves, "It can't happen to me!" They keep putting off and putting off for some other time and, unfortunately for some, that other time never comes.

Many people have a curious aversion to the very idea of a will; it is related to death and they do not want to think about that subject, and, like the ostrich, they're hiding their head in the sand. As long as you do not make a will, you are thinking of yourself only — no consideration for others — those you profess to love, your spouse and children.

If you die without a will, your estate is not simply transferred to your spouse. Your children could inherit one half or two thirds or even three quarters of the total value of the estate and your spouse inherits the balance! Also, if your children are of minor age, the Court may have to appoint a guardian which would involve relatives, not including the spouse.

*Mr. Purdie, who teaches an evening course entitled "Taxation for Part-time Farmers" at Macdonald College, has been working on farm tax accounts for over 25 years.

It is a costly attitude, in most cases, for the absence of a will can cause many complications and needless "red tape" for persons already shaken by the fact of death.

Do you know the value of your estate? Under the Tax Reform you were asked through booklets supplied by the Government to write down your main assets with approximate values (anything over \$1,000) and keep this information available for capital gains purposes (on disposal).

Did you, personally, do this simple thing? Or is it safe to assume that some day you are going to do it!

Up to the present you have toiled — blood, sweat, and tears — to build a good business, a first-class farm or a nice list of bonds, etc. And yet your life's work will be broken up into various pieces because of your continued apathy towards your loved ones.

Even your wife may not know too much about your business assets or insurance or bank accounts, but she is going to find out the hard way as soon as she's a widow unless she starts on the warpath today!

Now to **INCOME TAX RETURNS**. There are some who boast that they've never made tax returns and never will! How shortsighted can they be?

If you are self-employed, you are not in the Canada Quebec Pension Plan and, therefore, you

are denying yourself a second pension at 65. If you die, your widow would have to find someone to make tax returns for the four years before death to close the Estate and another within six months after death!

Would it not be much easier to get your tax returns made up to date now when you can still produce answers for all those business expenses that your widow wouldn't know about? Although you have departed and gone to a hot situation, you've left another one at home!

With no returns on file your widow will be visited by the Provincial Succession Duty people who will value everything at their estimated values! And the final answers could be quite painful from a tax point of view. All those bothersome things could be avoided if you would just do something about it.

Although you may not be in tax brackets, that is, having no tax to pay, there are advantages to having your tax returns on file at the tax office. For instance, after you have three years on file and you happen to die, your widow and children under 21 years of age will be covered by a lifetime pension based on the amount you paid in during those three years. This is the cheapest life insurance you can find and a great financial help to the widow. On the other hand, assuming you survive until 65, you can look forward to two pension cheques each month.

self-employed, you list the main assets of your business for depreciation in your returns. Once your returns have been accepted, it follows that a large part of your estate has been accepted at your values and those values are accepted for Succession Duty purposes in due course! This one aspect alone can save your estate a great deal of money and take another load off your potential widow's shoulders.

Should the Federal or Provincial tax people catch up with you, they will request four years' tax returns. If they make them up for you, then you'll most likely pay tax on each year as

many of your expense bills will not be available so your income will be high enough to be taxed, and sometime substantially! If you decide to do something about it yourself and submit returns voluntarily, you will find that, in most cases, your figures will be accepted. Get in touch with the feed mill to get the total cost of purchases for each year, ask the telephone and hydro for annual totals, see your garageman about your truck, car, tractor account which may include machinery repairs, tractor gas, and heating oil. Once you put your mind to the job it's not as hard or time consuming as you may imagine.

For record keeping why not try the "shoe box principle". This guarantees the housewife a new pair of shoes each year (not boots for the barn). When she brings home the box that becomes your filing depository and repository for all farm papers without exception for the year.

From now on you will not need to look in the milkhouse or on the window sill in the barn for those vet bills or on top of the frig or piano for feed or hydro bills. They'll all be in one place! And this piece of efficiency and tidiness will be appreciated by the management too!

Once you have accomplished both of those assignments, you will have a great feeling of satisfaction and a job well done.

Quebec Farmers' Association and Macdonald Journal

As Q.F.A. members know, a subscription to Macdonald Journal is the newest benefit in the Q.F.A. package. Over the autumn months, we have run into a few snags regarding these subscriptions and the Extension staff have met together to straighten things out in the most workable way.

The number of Q.F.A. members who already receive the Journal through W.I. or by private subscription is less than 10% of the total membership, and in these cases, the problems of duplication of subscription arise. After discussing all the alternatives, e.g., double subscriptions, refunds from the Journal, refunds from Q.F.A. etc., it was agreed that the best solution is that each person will receive the number of Journals to which he is entitled. This

may mean that a W.I. and Q.F.A. member in the same household will each receive a magazine, or that a private subscriber who has joined Q.F.A. will receive two Journals for a while. All other possibilities would require very complicated bookkeeping which we are not equipped to do.

If you begin to receive double copies, we ask you to pass them along to a neighbour — in this way you can help make the Mac Journal more widely read.

Are we over-processing our foods?

(Nearly all the food that is purchased has been processed to some degree. Is it being over-processed? Not necessarily, says Professor Tom Beveridge of the School of Food Science.)

I am not quite sure what is meant by the term over-processing. If only whole wheat bread was desired by the bread-buying public, for instance, then we are certainly over-processing flour at the present time. However, if you consider a bread manufacturer's point of view, many kinds of flour (including large quantities of white flour) must be produced to satisfy customer demand, and the flour must be processed to the present degree. I am not sure what is meant when we consider canned goods. Basically, canned vegetables, for instance, are nothing more than blanched, cut up, put in a can, and retorted. Now during that retorting process we certainly lose vitamins, and garden freshness — the crisp texture that we all associate with vegetables. On the other hand, if we didn't process that can to that extent, we would run the risk of losing a large number of cans to bacterial contamination, and we would run the risk of food poisoning. From that point of view, we don't over-process our foods.

To me, the term over-processing might be applied to many of the convenience foods. I would include here many of the jelly powder and pudding type mixes and things like peas all done up in a sauce in a neat little pouch that you drop in boiling water. That is an expensive way to buy peas. On the other hand, I would

not consider peas blanched and frozen in two or three pound packs to be over-processed — they are processed only to the extent required for preservation. Still, the convenience of some of the other foods and their desirability, particularly under certain conditions (camping, quick meals, etc.), cannot be denied. In the end it boils down to a personal value judgment.

May we go back to bread? Why do we have to have whiter than white bread?

Professor Beveridge: It has become a matter of asking what do we accept as high quality, and in a sense white bread is high quality. Go back into history to Roman or even pre-Roman times and you will discover that it was a mark of status to be able to eat white bread, and, in many respects, it still is a mark of status. White bread has always been considered a superior product, and the whiter it is the more superior it is. A considerable amount of effort has been expended over the last 60 years or so to develop chemicals to give us a whiter bread because bakers felt they could sell more white bread than any other kind. Look at the grocery shelves. More white bread than any other single type of bread is made and sold. As the food industry is quite conservative, they are not going to change what has been a profitable and acceptable practice.

Remember, too, that there is nothing really harmful about white bread. It has all the protein that brown bread has. It has the starch or energy value. What is missing, of course, is the bran and germ

which contains most of the vitamins, minerals, and fibre or roughage.

We can always bake our own bread.

Professor Beveridge: That is only partially an answer. Read the label on a bag of flour; it contains potassium bromate and may contain other maturing agents as well so you don't avoid all of the chemicals. Also whole wheat flour may not contain the germ. You can include the germ or not. The problem with the germ is that it is very high in lipids which oxidize, thus reducing the storage length of the flour.

We can appreciate many of the uses of preservatives and additives, but, as one example, do we really have to have those orange oranges?

Professor Beveridge: There is a tendency to be a little too cosmetic about our food. There is no real reason why we have to have orange oranges, but I don't know whether anyone has tried to market green oranges as they come from the orchards. People might say that they would buy green oranges, but I think there would be problems. Everything might look fine on, say, a Saturday morning in a market with some green, some mottled, and some orange-coloured oranges on display but by evening after they have been picked over, we might find that the consumer had rejected the less attractive ones and thus costs could increase because of wastage. I am afraid it is not quite as simple as stopping dying. You might save a fraction of a cent per orange but unless

everyone accepted their quota of green oranges, you could create as many problems as there are now.

Now I think that sugar is over-used. Sugar seems to be in almost everything on the grocery shelf. I pick up a can of baby food, even cereal, and you will find that it has sugar in it. I am not convinced that there is any need to put sugar in baby foods.

We are consuming on a per capita basis something of the order of 100 pounds of sugar per year. Research suggests there could be a connection between excessive sugar intake and heart problems. Anything in excess is not good for you. A balance is needed. Sugar in reasonable quantities will do no harm, but it bothers me when nearly everything I pick up has sugar in it; it means that I am losing control of my personal intake of sugar. From a personal point of view, I feel that it is not being put in certain foods for a real purpose. It is only contributing calories as an added sweetener.

What can one tell about the product from reading the label?

Professor Beveridge: Among other things the listing on the label must show the ingredients in decreasing order of quantity. If there are a lot of vegetables, they will come first, meat second, third, or fourth. (If it's last and it's beef stew, you're in trouble!) One thing that I might mention here is that often the first item listed is water. The fact is that foods are mostly water. Meat is about 75 per cent water, some fruits run to 95 per cent water, and therefore in most cases water is the most common product in the can. The fact that the foods are listed in terms of decreasing quantity indicates to some extent the nutritive value. If the most common item is flour, for instance, keep in mind that flour is some-

thing in the order of 75 per cent starch but it is also 10 to 15 per cent protein. That gives you some idea of the gross nutrients that will be there. If the food is nutrified or fortified, that will be listed.

Some products list a composition in terms of the amount of protein, fat, carbohydrate, minerals, and so on. I am not sure how much use can be made of this information. In baby foods, for example, a mixed cereal, if I remember correctly, has 12 to 14 per cent protein and infant soy has 30 per cent. Consequently, if I were looking for a high protein cereal, I would buy the soy. This information will allow you to choose between two brands if you are looking for protein and then you can perhaps get the most protein for your money, but the digestibility or availability of the protein are also important and these figures give no indication of the digestibility of the protein.

Food additives are almost always listed on the label. Therefore if a person wishes to avoid certain ones, she can check the label. But checking the label can be a little scary for the average housewife — she can run across some rather large chemical names. Lecithin is one that comes to mind and it will often be put on the label as an ingredient. If the person doesn't know that it is quite a natural ingredient, a lipid (fat), the term may bother her. Others are calcium sulphate, phosphate or poly-phosphate, or sodium hexametaphosphate as well as the other chemicals I mentioned in the previous article ("Food Additives," Macdonald Journal, September, 1977). Phosphate is a natural constituent of food. The question that may be asked about phosphates — is it getting a bit like sugar in that manufacturers are tending to use it quite widely? Are we starting to get too much phosphate?

Can you get a complete break down of a product if you have a particular health problem?

Professor Beveridge: Most companies give complete break downs of their products. If requested, they will supply you with an analysis or tell you what is in their food products. Some of the smaller food companies may have trouble meeting such a request — say a small family industry with six or seven people making specialty cheese or sausages. They simply don't have the lab equipment. There are a number of people who are allergic to certain things — soybeans, peanuts, flour, milk — and they can become extremely sick from eating foods which contain these ingredients. Manufacturers of food such as cookies and crackers, particularly the packaged type of cookie, list on the label what flour is used. Very often they will pick and choose among various mixtures of flours to reduce cost. Flour prices may fluctuate and manufacturers adjust their formulas to get the lowest cost; therefore, their formulas may, in fact, vary from time to time. The ingredients should be on the label where they can be seen.

In conclusion, I think there is some value in questioning our way of doing things, questioning the chemicals that are put in foods. Possibly 30 years ago there was a need for some of the chemicals but now some may be unnecessary. We should still ask the questions but not to the point of banning or condemning food additives or other chemicals in food right across the board without considering that in most cases they are valuable tools used for the production and manufacture and safety than have even been of food at higher levels of variety available before.

The Family Farm



Published in the interests of the farmers of the province by the Quebec Department of Agriculture.



QUEBEC WINNERS AT THE TORONTO ROYAL WINTER FAIR

Quebec breeders experienced an unprecedented success in the various judging competitions organized in connection with the Royal Agricultural Winter Fair held in Toronto, November 12-19, 1977. The annual show attracted some 1,300 breeders from throughout Canada.

Following is a list of the major prizes won by Quebec breeders in the swine, sheep, beef cattle, dairy cattle, and horse divisions.

I. Swine

(a) Landrace Breed

Donald Young of Beebe (Stanstead County) did particularly well with several of his animals placing in the Landrace class. His awards include Premier Breeder, Premier Exhibitor, and Grand Champion Landrace Female. His entries scored high in the following classes:

— males, 8 and 9 months

BEEBE PLAIN DYNAMITE 12J, placed second and was named Reserve Grand Champion.

— females, 8 and 9 months

BEEBE PLAIN ROSIE 17J, second prize.

— females, 10 to 12 months

BEEBE PLAIN TONA 235J, first prize and Grand Champion.

— females, 13 to 24 months

BEEBE PLAIN BONNY 237H, first prize.

Allan Smith, another Landrace breeder from Beebe (Stanstead) did very well in the Landrace judging. His boar, CANUSA DOAR 70J, placed first in the 6-and-7-month category and his sow, BEEBE PLAIN TONA 236J, won second prize in the 10 to 12 months female class.

(b) Duroc Breed

Donald Young of Beebe (Stanstead), who is also a Duroc breeder, was named Premier Breeder and Premier Exhibitor of this breed.

(c) Yorkshire Breed

Sylvestre 322J, owned by **Marcel Sylvestre** of Saint-Hyacinthe, placed third in the 6 and 7 months female class.

2. Sheep

LAPOKITA 17H, a North Country Cheviot ewe, owned by **Théo Montmigny**, of Saint-Gilles (Lotbinière) was named Grand Champion.

3. Beef Cattle

A Holstein breed bull, LOUGAMI MR. SPEC 838H, owned by **André** and **Michel Gagné** of Asbestos (Richmond) placed second among bulls over one year old.

4. Dairy Cattle

(a) Ayrshire Breed

Grégoire Fredette of Saint-Ours (Richelieu) and **Stanley Mount**

and **Allan Barr** of Brome, also fared very well in the Ayrshire judging. **FREDETTE ARABELLE**, owned by Mr. Fredette was awarded first prize. Her owner won the trophy for best Ayrshire Herd at the Toronto Royal. Stanley Mount and Allan Barr were named top Ayrshire breeders and one of their animals, **WOODLAND VIEW DOILMEN'S POLLY**, was named Grand Champion Cow in the 5-years-and-over class.

Other winners among Quebec Ayrshire breeders include: **Robert E. Toilhurst** of Howick (Chateauguay) whose bull, **BONNIE BRAE CHINOOK**, was named Reserve Grand Champion.

Warren Ross of Sherbrooke, whose cow, **MEMORY LANE KAMAY** placed first in the 4-year-old female class and won Reserve Grand Champion laurels.

Jean-Marie Roy, of Saint-Pierre-de-Brompton (Beauce) whose entry, **ROI BETTY ROSE**, won top prize in the dry cow class.

Jean-Paul Lagacé of Saint-Hyacinthe whose cow, **STONE-BRIAR GOLDEN SNOW FLOWER**, carried off the award for the "highest producing cow" on show.

Finally, **Michel Phénix** of the Bedford club won the Junior Herdsman Championship.

(b) Guernsey Breed

Sherman Young of Abercorn (Brome) showed the Junior Guernsey Champion, **PINNACLE MOUNTAIN THELMA**.

c) Jersey Breed

H. McCaig and sons of Huntingdon were the top Jersey breeders. Their cow, **NORVAL CRES JESTER'S MAID**, placed first in the 4-year-old female class and also won top honours as the highest All-Canadian producing cow. Their bull, **NORVAL ACRES ZEUS**, was named Grand Champion and came first in the progeny of sire class.

ESTER MILESTONE JOAN, the entry of another Jersey breeder, **Sam Pollock** of North Hatley (Stanstead), was named Junior Reserve Champion Cow.

d) Holstein Breed

The competition to determine the top Canadian Holsteins was very strong owing to the quality and number of entries (180 head). Even if Quebec did not carry off the top prizes, the standings of some of the breeders merit mention:

Joseph Arthur Lemieux of L'Islet whose entry, **L'ISLET BOBBY CHIEFTAIN**, placed fifth in the Bull of the Year class.

Claude Pépin of Warwick (Arthabasca) whose cow, **PIN-O-LIS ROSE JUMELLE**, placed twelfth in the Female of the Year class.

Paul Ménard of Ange-Gardien (Montmorency) whose cow, **LINCOLN EVA CHIEFTAIN**, placed twelfth among Senior one-year-old females.

5. Horses

(a) Clydesdale Breed

The entries of **John Heatlie and sons** of Brownsburg (Argenteuil) and **William Brass** of Lachute placed in the Clydesdale class.

John Heatlie showed his two-year old stallion, **OGDENSBURG AMOS**, who placed second in

this class and was also named Reserve Junior Champion. Two of his other horses, **OGDENSBURG ANDY** and **BROOM HANNA**, placed fifth and second respectively in the class for colts born in 1977 and in the class for brood mares. Mr. Heatlie also won second-place honours for progeny of sire.

NORTH RIVER BELLE, the three-year-old filly belonging to **William Brass** placed first in her class. She was also named Senior Reserve Champion and Reserve Grand Champion and was awarded the Clydesdale Association of Canada silver plate. Another one of his animals, **NORTH RIVER BONNIE**, placed second in the class for 2-year-old fillies and was named Junior Reserve Champion. Mr. Brass also obtained a second-place standing in the progeny-of-dam class.

However, the star entry who carried off all the honours in his class at the Toronto Royal was undisputably **DOURA PERFECT MOTION**, owned by the **Quebec Clydesdale Breeders' Association**. He not only was named top mature stallion but also Senior Champion Stallion, Grand Champion, and Supreme Champion Clydesdale and, as a result, won the Centenary and the Carls-Rite and Walker House trophies.

(b) Belgian Breed

HIMBAULT BRADOR, a stallion owned by **Roger Himbault** of Saint-Stanislas-de-Kostka, fared well in the Belgian breed competition, placing fifth in the mature stallion class. It is interesting to note this entry was sired and raised exclusively in Quebec.

FOURTH ANNUAL CONVENTION OF THE CANADIAN ASSOCIATION OF ANIMAL BREEDERS

The fourth annual convention of the Canadian Association of Animal Breeders was held recently in Quebec City at the Chateau Frontenac. Some 60 delegates from all of the swine insemination centres of Canada met with representatives of breeders' associations and various other groups involved in the beef industry to discuss numerous problems inherent in this sector of production.

The first two days, which were devoted to committee and subcommittee work, allowed the participants to exchange views on topics such as research, information, improvement of dairy and beef breeds, regulations designed to promote animal health, and on the association itself.

Five speakers had the opportunity to address the delegates attending this fourth annual convention. They include Mr. Wilfred Holtman of the Beef Division at the Quebec Artificial Insemination Centre (QAIC), Dr. Brian Kennedy of the Dairy Herd Testing Program at MacDonald College, Mr. Murray Hunt of the Holstein-Friesian Association of Canada, Dr. E.B. Burnside of the University of Guelph, and Mr. David H. Clemons, secretary-manager of the Holstein-Friesian Association of Canada. A brief résumé of each of the presentations follows.

The Beef Industry in Quebec

The first speaker, Mr. Wilfred Holtman set out to present as accurate a picture as possible of the state of this industry in Quebec. Two fundamental observations were made: 1) very few farmers are devoting their time exclusively to raising beef cattle; 2) most of the animals slaughtered in Quebec are by-

products of the dairy industry. Moreover, Quebec is not only experiencing deficits at the beef production level, but its degree of self-supply is also diminishing each year. In fact, in the past 25 years the demand for beef has increased more rapidly than its production. This accounts for the precarious situation and the uncertain future of beef production in the province.

Quebec Dairy Herd Analysis Program

Dr. Brian Kennedy began his presentation with a brief history of the development of milk recording in general and, more specifically, of the Q.D.H.A.P. (DHAS) from its inception in 1966. It should be noted that with regard to the number of cows and herds on test, it is the latter program which has developed more rapidly throughout North America — 191,301 cows in 5,231 herds.

Dr Kennedy then listed the principal features of the Q.D.H.A.P. and dealt with its prospects:

— The Q.D.H.A.P. offers numerous services to member farmers since the latter must themselves defray a large share of the costs occasioned by participation in the program.

— The professional quality of Q.D.H.A.P., all graduates of agricultural technology colleges or of technical schools, is noteworthy.

— The inspectors, the data processing centre, and the milk recording laboratory which are affiliated with the Q.D.H.A.P. are all under the same administration.

— In addition to the traditional production data supplied by all of the milk recording programs,

the Q.D.H.A.P. provides information on non-genetic factors such as feeding, management, reproduction, and health.

— The Q.D.H.A.P. is carrying out numerous research projects which aim to improve yields in the various sectors of the Quebec dairy industry.

Conformation Classification Program of the Holstein-Friesian Association of Canada

After giving a brief history of this program which dates back to 1925 for males, and 1927 for females, Mr. Murray Hunt demonstrated that while it has developed along with the breed in the course of the years, it has never lost its primary objective, which is the appraisal of each animal by comparing it to Holstein-Friesian model types.

The objective is to enable Holstein breeders to evaluate precisely the qualities and defects of each of their animals. In doing so they will have a better understanding of the Holstein breed and will be able to obtain more accurate bull appraisals.

Improvement of Breeding Techniques for the 1980s

It is important that Canadian dairy producers start to plan right now their breeding program for the 1980s. They will have to further improve their dairy cattle by reducing the energy intake of their animals, and strive to efficiently produce the cereals necessary to feed their herds.

This was the essence of Dr. E.B. Burnside's talk which dealt with the strengths and the weaknesses of our dairy industry and outlined the dairy cow of the 1980s. He also pointed out that there is always room for improvement

in the different sectors of dairy production (parturitions, rate of growth, and quality of calves sired by superior bulls, resistance to diseases, etc.).

Marketing of Holsteins 1980-1990

The secretary manager of the Holstein-Friesian Association of Canada, Mr. David H. Clemons, treated at length the aims and orientation of the association, in light of the present political context. According to him, the Holstein breeder must devote much effort to producing the best possible livestock. He must also ensure that his breeding animals truly improve the quality and yields of commercial dairy herds.

However, livestock improvement is costly and subject to price fluctuations not only on the national market but also on the international markets. This is an era of scientific breeding and consequently more and more importance is given to technology. As well, although the domestic market is always greatest, it is nonetheless affected by the demands of export markets which breeders must respect.

Moreover, to remain competitive, Holstein breeders must pursue the finer aspects of research and techniques (e.g. the transfer of embryos and semen), continuously improve the health of their herds, significantly develop milk recording, including a test for protein and another for the rate of speed of milking, and use conformation classification more extensively. Mr. Clemons believes that by 1990 all Canadian dairy cattle will have to be classified and placed on milk recording.

QWI

**the Associated Countrywomen of
the World 15th Triennium
World Conference, Nairobi, Kenya,
October 10 - 20, 1977**

ART II

Besides the committees we attended, we were privileged to hear speakers:

1) "The Heritage of Kenya" by the Minister of Natural Resources, Mr. Perez Olindo, who spoke on the need in Kenya to protect all resources — animal, water, soil, and trees. Soil and tree conservation were necessary to keep the desert back. Women could help protect animals such as elephants and the spotted cats by refusing to buy ivory and fur coats. At his meeting, Mr. and Mrs. Ian Douglas-Hamilton, who have been doing a survey on elephants in Manyara Park in Tanzania, spoke on their work and, like Dr. Olindo, stressed our co-operation was needed to protect endangered species of wild life.

2) Dr. M. Snyder, from the Training and Research Centre for Women, UN Economic Commission for Africa, gave us a picture of the work done at the centre in Addis Ababa in Ethiopia, where women's programs are planned and training given to selected women from all parts of Africa and exchange programs arranged.

At one time women were sent out of Africa to Europe, the United Kingdom, and the United States for training; now it is felt that training should be given nearer home. Not only is this less expensive but also it is less of a cultural shock for the women concerned.

3) Miss Aida Ginde, head of UNICEF in Nairobi, said UNICEF was a firm believer and strong supporter of women's work and

priorities are given to rural women — 60-70% of women are active in agriculture, providing food and water for their families. A Basic Services Policy endeavours, with Government aid, to extend services to unserved populations, for instance, 50 million people are unreached by health and sanitation services. In Kenya, UNICEF has been assisting with the building of wells in rural areas. The UN Gift Coupon 569, which we supported, is one source of this money.

4) Mrs. Jane Werts, a UN representative from the U.S., spoke on some of the concerns of the West: rise in crime, drug abuse, plight of the elderly. She said in our countries work was not considered "work" unless it was paid work.

These UN speakers were concerned with needs of women for education, equal pay for equal work, and for programs based on local needs. The problems of the older woman in some cultures was discussed — they were not so adaptable and not willing to learn or take advice from the young.

Study sessions were held on Family Life, Education and Training Opportunities for Women (laws, participation in governments, leadership training), Exchange of News and Views, Public Speaking, and Folklore. From these meetings the main points that came out were:

1) Children need their mothers when very young; the greatest change has come with working mothers. In some societies fathers are becoming more involved with their children.

2) In developing nations the greatest benefit for country women, who are generally un-

educated, is derived from nutrition/education programs, where they can learn not only how to prepare nutritious meals but also how to grow food. Poverty and social taboos have to be overcome.

3) Lack of discipline is causing many of the ills of society — violence, crime, alcoholism, and mental illness.

4) Women are still not taking their places in government. Kenya women are emancipated but even they do not rise above Deputy or Assistant Minister as it is felt the children should not be neglected. There are few educated, older women in Kenya.

5) Water is an essential resource and though there is so much of it, only about one per cent is usable. We should do all we can to protect and use our water wisely.

6) Trees are important for rainfall and for holding back the desert. This is a problem when 97 per cent of the world's population uses wood for fuel. Other fuels should be researched. Kenya, for one, is exploring the use of solar energy.

7) The "Folklore" session was a most interesting one. Different speakers explained the customs of their countries. A lady from India demonstrated Indian dancing and one from Britain spoke on "Opera" and sang excerpts to explain her points. It was suggested we have a repeat of this type of program for a future Conference and to have it at a time when all members could be present.

Elections for New Officers

President, Mrs. J. A. Roe, Australia
Deputy Vice Presidents, 1) Mrs.

Barbara Wood, New Zealand,
2) Mrs. Z. Westerbring-Muller,
The Netherlands.

Area Vice-Presidents

East and Central Africa, Mrs.
Jane Kiano, Kenya
South Africa, Mrs. I. R. Quinton,
Rhodesia
Asia, Begum Z. Zubair, Pakistan
Canada, Dr. Ellen McLean, Nova
Scotia
Europe, Mrs. S. Oye, Norway
South Pacific, Mrs. H. R. Fisher,
Australia
U.S.A., Mrs. G. White.

The next ACWW Conference will
be held in Germany in 1980.

Besides work at the Conference,
some of our time was spent in
meeting the people of Kenya. We
were guests at receptions where
we had a chance to talk to
members of the Kenya Govern-
ment, their wives, and to others
in the community. We were
invited to meals in private homes
and attended a farewell banquet
at the Bomas of Kenya, a centre
where traditional African dances
were performed. There are models
of tribal villages near the building
where the dances are done, and
tourists can have a tour of them
and have the customs of the
different tribes explained.

One most interesting afternoon
for me was a visit to a village on
top of the escarpment overlooking
the Rift Valley about 30 miles
north of Nairobi. The women of
this village — Kimende Village —
were building a Community hall.
Each family had pledged money,
and they had bought the stones.
The iron for the roof had been
donated. The women were also
being taught to read and write.
For some of the older ones this
was a difficult thing to learn and
so as not to make them feel left
behind the others, these women
were given the job of being
official singers and dancers for
the village. If there is one thing
an African woman can do well,
it is to sing and dance! We were
given a traditional welcome with
songs and dances and after
greetings from the chief and
leading women we all introduced
ourselves and told a little about
our backgrounds. We were then
taken to one of the larger homes

and given a traditional African
meal. First one woman came
round with a basin and jug of warm
water for us to wash our hands
and a second woman gave us a
towel. A stiff mixture of mashed
potatoes and cooked dried peas
was spooned into our hands; we
ate this with our fingers. A meat
stew was passed around. Cups of
tea and bananas followed. One
woman then came round with a
gourd containing a gruel made
from finely ground maize and
millet called ugi (pronounced
oogee). This is a specialty at
weddings and special celebrations
so we were honoured. After the
meal we were escorted back to
our busses by all the village
ladies, who again sang and danced
for us. This was a very warm and
friendly visit and we all enjoyed it.

Another highlight was the Inter-
faith service held in the Kenyatta
Centre on the Sunday afternoon.
Here choirs from three churches
sang — a blend of our traditional
and their East African styles.
Each major faith was represented
by the leaders in the community.
The address was given by the
Reverend John Gatu of St.
Andrew's Presbyterian Church in
Nairobi. It was a very moving
occasion when we could all meet,
no matter what our creed, to
worship one God together.

I spent two weeks after the
Conference visiting relatives and
friends. I was taken round the
Nairobi National Park where I
saw all kinds of antelope, giraffe,
lions, etc. I didn't get as near to
some as we do at the Safari Park
in Hemmingford but there was a
special feeling in seeing the
animals and knowing they were
really free and wild.

I went to see Lake Nakuru which
is a bird sanctuary. There were
thousands of flamingoes as well
as other water birds. I visited tea
growing areas in Kericho — miles
of hills covered with pale green
tidy-looking bushes about two feet
high. I was down in the Rift
Valley and up the escarpment
several times and saw varied
scenery from grasslands, fresh
water, and soda lakes to the sugar-
growing area near Lake Victoria. I
visited the Nandi Hills where I
had lived as a child. It used to be
all forest and now there is little

forest left. It is also a tea-growing
area. I looked down into the
magnificent Kerio Valley near
Eldoret where, from the top of
the escarpment, you look down
4,000 feet to the floor of the
Valley. This valley is a branch of
the Rift Valley. The African huts
look like dots in the distance and
the gardens like postage stamps!
The people must have marvellous
leg muscles as the only way to
get up and down the hills is
by foot.

I spent one night at a lodge on
the slopes of Mount Kenya and
saw many kinds of forest animals
come to drink from the pool in
front of the lodge, to lick salt
and to take mud baths.
One rhino endeared herself to
me over her mud bath. She rolled
and rubbed herself in the mud
with such obvious enjoyment.
Besides such large animals as
rhino and buffalo, we saw many
small ones: mongoose, bush
babies, jennet cats and tree
hyrax. The latter are about the
size of a half-grown rabbit and
are vegetarians but have a most
blood-curdling cry and if one was
lost in the forest and heard a tree
hyrax cry, one would be really
petrified if one didn't know what
it was!

Most of the delegates went on
safaris, some before the Con-
ference and some after. One
Canadian party went home via
Egypt. Some of the delegates from
New Zealand and Australia had
been on tours in Europe and
Britain and were going on to
South Africa before returning
home. Some would be away for
three months.

The Conference was a tremendous
learning experience, not only
learning about the running of our
organization but also learning of
other countries — their customs,
hopes, projects, and problems.
During the two weeks women's
groups from other parts of Kenya
demonstrated their crafts in the
Kenyatta Centre. This was most
interesting.

The Conference brought home very
forceably to me how very for-
tunate we are here in Canada.
We take such things as water at
the turn of a tap, good medical
services, household appliances,



Sitting on the steps of the Conference Centre at the ACWW Conference are left to right: Ellen McLean, new Area Vice-President for Canada, Marian Anderson, N.S. representative, Frances Laracy, FWIC Vice-President from Newfoundland, and Martha Beilish, FWIC President.

Awards Night

The Macdonald Scholastic Awards Banquet was held on Wednesday, November 9, in the Centennial Centre under the chairmanship of Professor R. S. Broughton. Dean L. E. Lloyd welcomed the group.

The pre-banquet reception afforded an opportunity to mingle with the recipients and donors of the awards as well as with members of the Staff of the School of Food Science and Faculty of Agriculture.

The banquet was prepared and served by the Third Year Students of the School of Food Science. The guests were seated at tables of 12, enabling those presenting the awards to become better acquainted with the recipients and to learn of their hopes for the future.

I was privileged to represent the QWI and make the presentations in their name. The Frederica Campbell Macfarlane Prize, awarded to the student from a rural area of the province obtaining the highest final mark in any of the three years of the B.Sc. Course, was presented to Miss Anne Prud'homme from St. Bruno, Quebec. Having already travelled and lived in eastern Canada, she has applied to hospitals in western Canada in which to continue her studies.

Miss Marie-France Lohé of Sherrington, Quebec, received the Mrs. Alfred Watt Memorial Prize, which is given to a student from rural Quebec who shows qualities of leadership. Mrs. Watt, a Canadian, was one of the three ladies instrumental in organizing the Associated Country Women of the World. Miss Lohé hopes to continue her work in the Montreal hospitals.

Both of these girls are presently registered in the B.Sc. (Food Science) degree program.

and good transportation for the granted.

Having been away from Kenya for 6 years I saw a tremendous change, especially in the women. The younger ones are truly emancipated and are taking their places in government, industry, and medicine. The population has grown enormously and arable land is all cultivated. A lot of the arable land in Kenya is in the hilly country, and you see gardens on hillsides that are so steep you wonder how they were ever dug over. Soil erosion is a problem and the cutting of the natural forests a sad loss. Wood and charcoal are used for fuel but some other way will have to be found because if the present trend continues, there will be no natural trees left. Trees are being planted, but these are mainly commercially valuable, and the animals that used to live in the forests now have no food and so have disappeared. ACWW has planted a treebelt at Nakuru and more will be planted. Some members gave money for trees to be planted in memory of loved ones.

Competition for grazing between domestic cattle and wild animals is another problem. Poaching of elephants, the spotted cats, and rhino is very prevalent and the East African Governments are working to correct and prevent this. Many see game as a source of food and in a country where protein is not widely or cheaply available it is understandable.

The Kenyatta Day parade was a very colourful occasion. A large crowd attended and we were very impressed with the orderly crowd, the smart uniforms, and the obvious respect and affection the President was accorded by his people.

In spite of the troubles on the Somali border and between Uganda and Kenya and Tanzania, we felt remarkably safe in Kenya. One had to take precautions, but they were never more than the ones one takes in any of our major cities.

We will long remember the beautiful climate, the lovely flowers, the awesome Rift Valley with all the extinct volcanoes from tiny ones to the mighty Kilimanjaro and Kenya. The sight of rolling hills of green tea and darker green coffee plantations. We will remember the friendliness of the people and the members we met from other parts of the world. Some of us are so rich in material wealth compared to others but we all were able to meet, talk, and listen to each other, be concerned for each other, and willing to help each other. It is an experience that more of us should be able to have and I am very grateful that I had the opportunity.

Mrs. Anne Robertson, Quebec Women's Institutes.

The Quebec Women's Institute Bursary is given to a professional farmer's son or daughter from the province of Quebec who has spent at least one season on the farm and is registered in the second year of the Diploma in Agriculture course. Mr. Brian Hoskin of Farnham, Quebec, was the recipient of this bursary. Brian has spent all his life on the home farm and plans to return to it. This is a dairy farm with an operative sugar bush.

All three students were friendly, outgoing, and a credit to their school and province.

Mrs. Sterling Parker,
1st Vice-President, QWI

News from Matagami

Our branch has been very busy these past few months. I have taken over the Publicity Convener'ship and will try to do my best.

We had a Member's Conference in May, and in June all the ladies and some of the teenagers helped us at our snack bar at the Lion's Fair, which was a success. During the summer some of our members did some knitting for the Canadian Save the Children Fund. We knitted 21 pairs of mittens, 6 caps, 2 pairs of socks, and 1 pair of slippers. We also made up 11 ditty bags from the Women's Institutes and 21 ditty bags from our Galinée School students, which I thought was very good.

We have given a donation to our Grade 9 and 10 for their Ottawa Trip in April. Also we bought \$100 worth of books for the school library, and gave a donation to the Girl Guides and Brownies. We have sponsored a child, and gave a Christmas gift to the Children's Department of the Hospital.

Betty Comba,
Matagami WI

Dear WI Members,

This is the second report I have prepared from the Chaleur Bay area. Now in late December, the Bay appears dark blue and cold. It has a powerful air, not

too inviting for someone who is unfamiliar with it. Christmas has come and gone, with the pageants and gifts and visits from friends and families. We are relaxed, just as if we were preparing to take a deep breath to get ready for the busy New Year facing us. There will be many changes and challenges and the Women's Institutes, as in the past, will try to understand and accept this.

The meetings in general emphasized the true meaning of Christmas — parties were held for children and senior citizens were entertained. Carols were sung at many meetings, gifts exchanged or sent to others. As we are delighted with the many specials, my column will be short and thus only brief mention will be made of the interesting reports received.

At **Shipton** a dinner was held to which husbands and other guests were invited. A party was held at **Matapedia** with the Golden Age Club. At **Upper Lachute East** the meeting was held at the home of Mr. and Mrs. Sharmon Doig. Husbands were invited and gifts and cards sent to shut-in members. **Sawyerville** members, accompanied by their husbands or a friend, enjoyed a casserole supper in the Community Centre. Instead of an exchange of gifts, \$20 was given to the Second Mile Centre for Christmas cheer for the residents. **East Angus's** meeting was at the home of Miss Shattuck; a turkey dinner was served. The senior citizens of the Rosemary Home in Scotstown were remembered with gifts from the **Canterbury branch**. At **Grenville** Mrs. Phyllis Nixon invited all the members to participate in a Christmas party at the Manoir in St. Philippe. This same Home was remembered by **Jerusalem-Bethany** at their December meeting when packages were packed for a treat for each resident. **Frontier** President Mrs. Dewar read a letter which she received from CanSave advising them where and how the handbags are distributed. Also it was stated that if any group should have family gatherings to send reports to Mrs. Ruby Knights.

Some interesting highlights: **Franklin Centre** welcomed back three members after unavoidable absence. **Black Cape** made plans to celebrate their thirtieth anniversary. **Granby Hill's** Home Economics convener reported that the per capita consumption of sugar has been reduced from 105 pounds in 1976 to 87 pounds in 1977. The "Hat Parade" sponsored by **Brownsburg** was very successful and \$50 was added to the funds. Members of **Dalesville-Louise** welcomed two new members.

A Life Membership and Certificate was given to Mrs. E. MacRae by the members of **Kinnear's Mills** and Mrs. Cecil Hannan received the same from **Denison Mills**. The Citizenship convener for Dewittville recounted some of the early history of Alberta and stated that there would be a correspondence exchange with this province. At the **Ormstown** meeting 10 members of a youth group led by Linda Lawrence sang carols. The young people then joined the members at a luncheon prepared by the Institute executive.

The speaker at **Ascot** was Mrs. Joan Lagueux, first woman president of the Royal Canadian Legion. She left the members with a much better understanding of the wonderful work done by the Legion in aiding needy veterans and their families. They sponsor sports programs, bands, Scouts, Air Cadets, education for troops, the March of Dimes, Money from the sale of poppies is put into a benevolent fund, the Last Post Fund, and for funeral expenses where needed. Mr. Robert Downey, local notary, gave an excellent talk on the making of wills at **Lennoxville**.

This motto is from **Frontier**: The hand that gives gathers. Another. When some people talk of their family tree, they trim off a branch here and there. Then this quote is thought-provoking: Happiness is the art of making a bouquet of those flowers within your reach.

Gladys C. Nugent,
QUI Publicity Convener.

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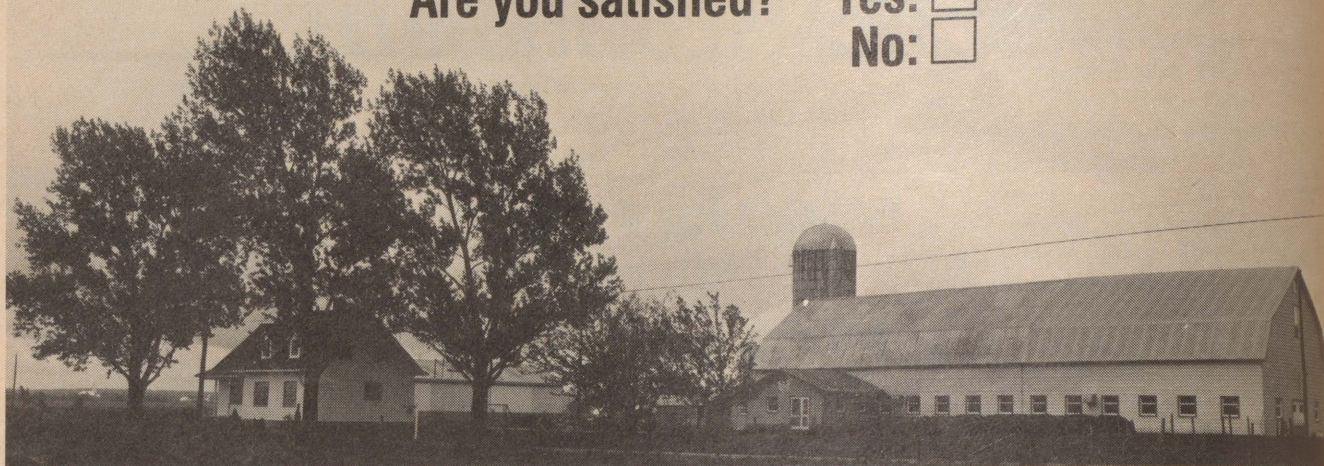
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